



# Power of Attorney

• For Charitable Gaming Division use only

FORM  
**33CG**

LICENSEE/LICENSE APPLICANT'S NAME AND LOCATION ADDRESS			LICENSEE/LICENSE APPLICANT'S NAME AND MAILING ADDRESS		
Name			Name		
Business Trade Name (If Applicable)			Mailing Address (If Different than Location Address)		
Address			City	State	Zip Code
City	State	Zip Code	Nebraska I.D. No. or Social Security No.		Federal I.D No. or Social Security No.

ATTORNEY-IN-FACT'S NAME AND ADDRESS					
Name			Name		
Firm Name			Firm Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Area Code (      )	Telephone Number		Area Code (      )	Telephone Number	

The licensee/license applicant whose name appears above appoints the above-named attorney-in-fact for purposes of duly-authorized representation in any proceedings with the Nebraska Department of Revenue, Charitable Gaming Division with respect to those matters and periods indicated below:

License Category	Matter of Representation	Period

The attorney-in-fact designated on this form shall have the authority to receive confidential information on behalf of the licensee/license applicant listed above and the power to perform the following acts with respect to the designated matters: (Strike through any of the following which are not granted.)

- To fully represent the licensee/license applicant in any hearing, determination or appeal;
- To enter into any compromise with the Nebraska Department of Revenue, Charitable Gaming Division;
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of a claim for credit or refund;
- To execute consents extending the statutory period for assessment or collection of taxes;
- To receive, but not to endorse and collect, checks in payment of any refund of fees, taxes, penalties or interest;
- To receive all notices and other written communications with respect to the licensee/license applicant in proceedings involving the above matters; if more than one attorney-in-fact is named, enter name of the attorney-in-fact to receive the notices \_\_\_\_\_;
- To perform other acts. (Be specific.) \_\_\_\_\_
- To sign license applications, tax returns, or financial reports \_\_\_\_\_

This Power of Attorney revokes all prior powers of attorney on file with the Nebraska Department of Revenue, Charitable Gaming Division with respect to the same license matters and license periods listed above, except the following:

\_\_\_\_\_

\_\_\_\_\_

If signed by a corporate officer, partner, member, LLC manager, or fiduciary on behalf of the licensee/license applicant, I hereby certify that I have the authority to execute this Power of Attorney on behalf of the licensee/license applicant.

**sign  
here**

Signature	Title, If Applicable	Date
Signature	Title, If Applicable	Date

Mail to: **NEBRASKA DEPARTMENT OF REVENUE, CHARITABLE GAMING DIVISION , P.O. BOX 94855, LINCOLN, NE 68509-4855**

## INSTRUCTIONS

**WHO MUST FILE.** Any licensee/license applicant who wishes to secure representation by another party in matters before the Nebraska Department of Revenue with regard to any tax imposed by the revenue laws of the state of Nebraska, or Charitable Gaming license issued pursuant to the revenue laws of the state of Nebraska, must file a Power of Attorney, authorizing that party to receive tax or license information regarding the licensee/license applicant. This form is provided for the licensee/license applicant's convenience in making a Power of Attorney, but it is not the sole form which may be used for this purpose. The Nebraska Department of Revenue, Charitable Gaming Division, will honor all other properly completed and signed authorizations.

**WHEN AND WHERE TO FILE.** The completed Power of Attorney may be filed any time but this form or some other properly completed and signed Power of Attorney must be filed with the Nebraska Department of Revenue, Charitable Gaming Division, before the person designated as a representative of the licensee/license applicant by the Power of Attorney can represent the licensee/license applicant in matters involving disclosure of confidential information.

The completed Power of Attorney must be mailed or delivered to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, NE 68509-4855.

Additional copies of this form are available from the Nebraska Department of Revenue, or check our website at [www.revenue.ne.gov/gaming](http://www.revenue.ne.gov/gaming).

**LICENSEE/LICENSE APPLICANT'S NAME AND ADDRESS.** If the licensee/license applicant is an individual, the social security number must be listed. If the licensee/license applicant is a corporation, partnership or association, enter the name, state and federal identification numbers (if applicable) and the business address. If the Power of Attorney will be used in a matter in the case of a partnership for which the names, addresses and social security numbers or identification numbers have not already been furnished to the Nebraska Department of Revenue, these items should be listed on an attached sheet. If space is used to list information other than that designated for that space, clearly label the change.

**DESIGNATION OF ATTORNEY-IN-FACT.** An attorney-in-fact is considered to be any named party who is acting on behalf of another. Enter the appropriate information pertaining to each party to whom representative authority and power is being delegated. Space is provided for listing two appointees. If additional space is required, attach a separate sheet showing clearly the names, addresses, zip codes and telephone numbers of the additional appointees.

**LICENSE CATEGORY – MATTER – PERIOD.** This Power of Attorney is designed to clearly express the scope of the authority granted by the licensee/license applicant to the attorney-in-fact. In the space provided, designate all license categories, matters, and periods for which this Power of Attorney is being filed. The authorization granted must be clearly identified. “**License Category**” requires a listing of the type of license, such as “bingo” or “sales agent” to which the matter pertains. “**Matter of Representation**” requires a brief summary of the subjects for which the attorney-in-fact will represent the licensee/license applicant, such as: formal hearing. “**Period**” requires a designation of a specific year or period. Reference can be made to “all years” or “all periods.” As many as three entries may be listed on one form.

**AUTHORIZED ACTS.** This form lists several acts which can be performed by the attorney-in-fact as the duly authorized representative of the licensee/license applicant. This listing is intended to cover the most commonly appointed acts. **If the licensee/license applicant does not wish to authorize a particular act which is listed, the licensee/license applicant must strike a line through the power which is not granted.** This is particularly important with respect to the item that deals with correspondence from the Nebraska Department of Revenue to the licensee/license applicant regarding the designated license matters. If the licensee/license applicant desires to receive notices and written communications rather than have the attorney-in-fact be the recipient, a line must be drawn through that authorization, otherwise, the Department will send notices and other written communications to the designated attorney-in-fact, at the address shown on this form. Notices of deficiency determinations and amended notices will be sent to the licensee/license applicant at the address of record. A copy will be furnished to the designated attorney-in-fact.

If the licensee/license applicant wishes to authorize an act which is not listed, a concise and specific statement of the additional authorization should be made in the space provided.

**REVOCATION.** When this Power of Attorney is received by the Charitable Gaming Division, it will automatically revoke any previous Powers of Attorney which pertain to the same license categories, matters and corresponding periods. The authorizations and powers granted by earlier instruments are replaced in total by the authorizations and powers granted by the new Power of Attorney. It is possible, however, to file a new instrument without completely revoking the previous filing. This is done by listing on the lines provided, the names, addresses and zip codes of those appointees whose representative authority will not be revoked, in accordance with the licensee's/license applicant's intention. The date of the earlier instrument must also be listed. If additional space is necessary, a separate listing may be attached or copies of the earlier instruments which are to remain in effect may be included.

**SIGNATURE.** The licensee/license applicant must sign and date the form on the lines provided.

If the licensee/license applicant is a partnership, all partners must sign unless one is duly authorized to act in the name of the partnership. Nebraska has adopted the Uniform Partnership Act (Section 67-309, R.R.S. 1996) which makes each partner a business agent duly authorized to act for the partnership. This governs partnerships formed in the state of Nebraska. The validity of authorizations made by nonresident partnerships will be determined by the law of the state in which the partnership was formed.

If the licensee/license applicant is a corporation or an association, an officer having authority to bind the entity must sign. The officer must indicate his/her official title on the line provided.

If the licensee/license applicant is a Nebraska limited liability company, all the members must sign unless a manager is duly authorized to act in the name of the limited liability company. The validity of the authorizations made by a foreign limited liability company will be determined based on the law of the state in which the limited liability company was organized.